



Montana E-File 2002 Test Packet

Montana Test 7

Based on Federal Test 16

Forms: Form 2, Form 2A, sch II, Forms CC, ECC, ENRG-B
ENRG-C, AFCR

Return Status: Refund

Name and SSN: Tonto Sr. Test L 400-00-6809 (primary)
Tonto, Silver 400-00-6810 (spouse)

Address: 110 76 North
Great Falls, MT 59405

Filing Status: (3) Married filing separate returns on same form

Residency: Full time resident

Exemptions: Total (1) - 1 regular (primary)
Total (2) -- 1 regular, 1 blind (spouse)

Deduction: Standard

Adj. Federal AGI: \$3,000 Col. A, \$2,000 Col B MSA, line 31
\$500 Col. A, \$400 Col B FTB Account, line 33

Separate Filing Adj. Keogh/SEP (Line 19, Col A)

Credits against tax:

<u>Column</u>	<u>Credit</u>
A & B	College Contribution, line 94
A	Credit for Elderly Care, line 96
A & B	Geothermal Energy Install, line 100
A & B	Energy Conservation Install, line 101
A	Alternative Fuel Credit, line 104
A & B	Research & Development, line 110
A & B	Mineral Exploratin Credit, line 111

2002 Montana Individual Income Tax Return Form 2

02

or Fiscal year beginning _____, 2002 and ending _____, 2003.

MT test #7
Fed. test #16

Last Name Tonto, Sr		First Name & Middle Initial Test L		<input type="checkbox"/> Your Social Security No. 400-00-6809	
Spouse's Last Name if Different		Spouse's First Name & Middle Initial Silver N		<input type="checkbox"/> Spouse's Social Security No. 400-00-6810	
Mailing Address 110 76 North		City Great Falls		State MT	
				Zip Code+4 59405	
Filing Status Check One: 1. <input type="checkbox"/> Single 2. <input type="checkbox"/> Married filing joint return 3. <input checked="" type="checkbox"/> Married and both filing separate returns on this form 4. <input type="checkbox"/> Married and both filing separate returns on separate forms 5. <input type="checkbox"/> Married filing separate return and spouse is not filing 6. <input type="checkbox"/> Head of Household (see instructions)					
Residency Check One: 1. <input checked="" type="checkbox"/> Resident Full Year 2. <input type="checkbox"/> Nonresident Full Year 3. <input type="checkbox"/> Resident Part Year Give date of change: _____ State moved to: _____ State moved from: _____					
EXEMPTIONS Regular 65 or Over Blind					
1. Yourself <input checked="" type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Enter number checked 1					
2. Spouse <input checked="" type="checkbox"/> <input type="checkbox"/> <input checked="" type="checkbox"/> Enter number checked 2					
3. Dependents <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> Enter number checked 1					
4. Handicapped Dependent Attach Doctor's Certification <input type="checkbox"/> <input type="checkbox"/> Enter number checked 2					
5. Add lines 1,2,3 and 4 (if additional dependents, see instructions) Total Exemptions 1					

INCOME REPORTED FROM FEDERAL RETURN

Enter amounts reported on federal return

6. Wages, salaries, tips, etc. Attach copies of W-2(s) from all states
7. Taxable interest income Attach Federal Schedule if over \$1,500
8. Dividend income Attach Federal Schedule if over \$1,500
9. Net business income (loss) Attach Federal Schedule C or C-EZ
10. Capital gain (or loss) Attach Federal Schedule D
11. Supplemental gains (or losses) Attach Federal Form 4797
12. Rents, royalties, partnerships, estates, trusts, etc. Attach Federal Schedule E and Form 8582 and all K-1's
13. Total IRA distributions a. 13b. Taxable amount } Attach all 1099R's
14. Total pensions and annuities a. 14b. Taxable amount }
15. Social Security Benefits a. 15b. Taxable amount }
16. Net farm income (Loss) Attach Federal Schedule F
17. Other income: State refund _____ alimony _____ unemployment _____ other (specify) _____
18. Total of lines 6 thru 17 **Total** ➔
19. Adjustments to income. Educator expenses _____ IRA deduction _____ Student loan interest _____ Tuition and fees _____ Archer MSA _____ Moving Expenses (Attach Fed. form 3903) _____ 1/2 SE Tax **1,809/955** SE Health _____ SE SEP, SIMPLE **750** Penalty on early withdrawal of savings _____ Alimony paid _____
20. Federal Adjusted Gross Income (subtract line 19 from line 18) ➔

Note: Line 20 must match your federal adjusted gross incomeRound to nearest dollar
if no entry leave blank

6.			6.
7.			7.
8.			8.
9.	25,608	13,518	9.
10.			10.
11.	<2,040>		11.
12.			12.
13b.			13b.
14b.			14b.
15b.			15b.
16.			16.
17.			17.
18.	23,568	13,518	18.
19.	2,559	955	19.
20.	21,009	12,563	20.

ATTACH WITHHOLDING STATEMENTS HERE

ADDITIONS

21. Interest and dividends on state, county, or municipal bonds (Non-Montana)
22. Federal income tax refunds/overpayment (see page 3, line 22 on instructions)
23. Other additions, transfer allocation of income (see page 4, line 23 of instructions) Specify _____
24. Total additions to income (add lines 21 thru 23) **Total** ➔
25. Add lines 20 and 24, enter result ➔

21.			21.
22.			22.
23.			23.
24.			24.
25.	21,009	12,563	25.

REDUCTIONS

NEW

26. Farm Risk Management Account (Attach Form FRM)
27. Interest exclusion for elderly
28. Interest exclusion for savings bonds, etc. Specify _____
29. Exempt pension & annuity income, (not soc. sec./disability) Attach Worksheet IV, Page 13.
30. Unemployment
31. Medical Care Savings Account Attach Form MSA
32. Family Education Savings Account (Attach name and social security number(s) of beneficiary).
33. First Time Home Buyers Account (see page 5, line 33 of instructions) Attach Form FTB...
34. Other reductions (see list of reductions on page 5, line 34 of instructions). Specify reductions _____
35. Total reductions to income (add lines 26 thru 34) **Total** ➔
36. Subtract line 35 from line 25. Enter here and on line 37, page 2 ➔




26.			26.
27.			27.
28.			28.
29.			29.
30.			30.
31.	3,000	2,000	31.
32.			32.
33.	500	400	33.
34.			34.
35.	3,500	2,400	35.
36.	17,509	10,163	36.

Column A (for single
joint, separate, or head
of household)Column B (for spouse
only when filing
separate, and box 3 is
checked)

37. Montana Adjusted Gross Income (From line 36)	37.	17,509	10,163	37.
Deductions Check only one				
38. (A) Standard Deduction: <input checked="" type="checkbox"/> (A) } Montana's standard and itemized (B) Itemized Deductions: <input type="checkbox"/> (B) } deductions are different than federal deductions. See instructions for this line.	38.	3,260	2,033	38.
39. Subtract line 38 from 37 and enter balance.....	39.	14,249	8,130	39.
Exemptions (All filers are entitled to at least one exemption)				
40. Multiply \$1,740 times the number of exemptions on line 5	40.	1,740	3,480	40.
41. Taxable Income. Subtract line 40 from line 39	41.	12,509	4,650	41.

STOP

Nonresidents and Part-Year Residents complete and attach Schedules III & IV Form 2A, before proceeding

42. Tax from table below. Non/part year residents enter the amount from line 131, Schedule IV. If line 41 is less than zero, enter zero here.	42.	472	120	42.
43. Tax on lump sum distributions (see instructions for this line). Attach Federal Form 4972	43.			43.
44. Subtotal—Add lines 42 & 43.....	44.	472	120	44.
45. Credits from Form 2A, line 113, Schedule II	45.	2,782	1,102	45.
46. Balance—Subtract line 45 from 44 and enter difference (but not less than zero).	46.			46.
47. Investment credit recapture	47.			47.
48. For <u>each</u> of the programs below enter any amount you and your spouse want to contribute.				
Enter totals in boxes. (see instructions for details)				
 49. <input type="text"/>	 50. <input type="text"/>	 51. <input type="text"/>	Enter total amount in boxes.....	48.
52. Total Tax —Add lines 46, 47, and 48.....	52.			52.
53. Combine amounts shown on line 52 columns A & B.....	53.			53.

54. Montana tax withheld	54.			54.
55. Payments of 2002 estimated tax and amounts credited from previous year	55.	8		55.
56. Payment made with extension	56.			56.
57. Elderly Homeowner/ Renter Credit	57.			57.
58. Total of lines 54 thru 57	58.	8		58.
59. Combine amounts shown on line 58 columns A & B	59.			59.

60. If line 59 is larger than line 53 enter the difference. This is your OVERPAYMENT	60.	8	60.
61. Amount on line 60 to be applied to 2003 estimate <input type="text"/>	61.		
62. Enter the amount from line 60 you want refunded to you (refunds more than \$1.00 will be issued) REFUND	62.		
Refund Returns: Mail to Dept. of Revenue, PO Box 6577, Helena, MT 59604-6577			
If you wish to use direct deposit enter your RTN# and ACCT# below. See instructions on page 6.			
RTN# <input type="text"/>	ACCT# <input type="text"/>	Checking <input type="checkbox"/>	Savings <input type="checkbox"/>
63. If line 53 is larger than line 59 enter TAX DUE (If you owe see instructions for this line)	63.		
Make your check or money order payable and remit with payment coupon to: Dept. of Revenue, PO Box 6308, Helena, MT 59604-6308.			
TAX DUE <input type="text"/>			

<input type="checkbox"/> Check this box if at least 2/3 of your gross income is from farming. (attach breakdown of computations)	<input type="checkbox"/>	Underpayment penalty See Worksheet VII, Schedule W....	64.
<input type="checkbox"/> Check here if estimated payments were made using the annualization method. (Attach Montana Form EST-P)	<input type="checkbox"/>	Late filing penalty-See page 2.....	65.
<input type="checkbox"/> Check here if you do not need state income tax forms and instructions mailed to you next year. Tax forms are also available on the internet.	<input type="checkbox"/>	Late payment penalty-See page 2.	66.
		Interest 1% (.01) per month.....	67.
		Total of lines 63 through 67.....	68.

Note: ☐ Extension - Check this box and attach copies of federal extension(s) to receive a valid Montana extension. See Page 2 of instructions for details.

Name, address & telephone number of preparer

May the DOR discuss this return with the preparer shown above? ☐ Yes ☐ No

Questions? Please call (406) 444-6900 or TDD (406) 444-2830 for hearing impaired. ☎

X

601-555-5430

X

Your signature

Date

Daytime Telephone Number

Spouse signature

Date

I declare under penalty of false swearing that the information in this return and attachments is true, correct and complete.

If Taxable Income is:

Over	But not over	Multiply by	and Subtract = Tax
\$ 0	\$ 2,200	X 2 %	\$ 0
\$ 2,200	\$ 4,400	X 3 %	\$ 22
\$ 4,400	\$ 8,700	X 4 %	\$ 66
\$ 8,700	\$13,100	X 5 %	\$ 153
\$13,100	\$17,400	X 6 %	\$ 284

TaxTable**If Taxable Income is:**

Over	But not over	Multiply by	and Subtract = Tax
\$17,400	\$21,800	X 7 %	\$ 458
\$21,800	\$30,500	X 8 %	\$ 676
\$30,500	\$43,500	X 9 %	\$ 981
\$43,500	\$76,200	X 10 %	\$ 1,416
\$76,200		X 11 %	\$ 2,178

Example = taxable income \$2,400 x 3% (.03) = \$72 subtract \$22 = \$50 tax

Schedule II - Credits Against Tax (See instructions on pages 8 and 9)

	Column A (For single, joint, separate or head of household)	Column B (For spouse only when filing separate, & box 3 is checked)	
93. Rural physician's credit			93.
94. College contribution credit Attach Form CC	10	10	94.
95. Qualified endowment credit Attach Form QEC			95.
96. Elderly care credit Attach Form ECC	1,200		96.
97. Credit allowed residents/part-year residents for income tax liability paid (after credits) to other states or countries-Attach Schedule V or Schedule VII			97.
98. Contractors gross receipts tax credit Attach list of credits			98.
99. Investment tax credit From Schedule VI			99.
NEW 100. Alternative energy systems credit Attach Form ENRG-B	796	796	100.
101. Energy conservation installations credit Attach Form ENRG-C	236	236	101.
102. Alternative energy production credit Attach Form AEPC			102.
103. Recycle credit Attach Form RCYL			103.
104. Alternative fuel credit Attach Form AFCR	500		104.
105. Montana capital company credit (Carryovers only)			105.
106. Dependent care assistance credit Attach Form DCAC			106.
107. Disability insurance for uninsured Montanans Attach Form HI			107.
108. Infrastructure users fee credit			108.
109. Historical buildings preservation credit Attach Federal Form 3468			109.
110. Increase research & dev. activities credit Attach Form RSCH	10	20	110.
111. Mineral exploration incentive credit. Attach certificate	30	40	111.
112. Affordable housing revolving loan account contributions credit			112.
113. Total Credits —Enter here and on Form 2, line 45.....	2,782	1,102	113.

Schedule III - Nonresident / Part Year Resident Allocation of Income Reportable to Montana

(See instructions pages 9 and 10)

Note: You Must Attach a Copy of Your Federal Return

	Column A (For single, joint, separate or head of household)	Column B (For spouse only when filing separate, & box 3 is checked)	
114. Wages, salaries, tips, etc			114.
115. Interest income			115.
116. Dividend income			116.
117. Net business income			117.
118. Capital gain (or loss)			118.
119. Supplemental gain (or loss)			119.
120. Rents, royalties, partnerships, estates and trusts			120.
121. Taxable pensions, annuities, IRA's			121.
122. Taxable portion of social security			122.
123. Net farm income (or loss)			123.
124. Other income/loss (federal refund, etc.)			124.
125. Montana total income (add lines 114 through 124)			125.

Schedule IV - Nonresident / Part Year Resident Prorated Tax Computation

	Column A (For single, joint, separate or head of household)	Column B (For spouse only when filing separate, & box 3 is checked)	
126. Montana total income from line 125 above			126.
127. Enter federal income from line 18, plus amount of line 24, Form 2			127.
128. Divide amount on line 126 by amount on line 127 (Carry to 4 decimal places —Do not enter more than 1.0000)			128.
129. Amount from line 41, Form 2 (taxable income)			129.
130. Calculate tax on amount on line 129 using tax table on Form 2, page 2 ...			130.
131. Part year resident and nonresident tax: Multiply amount on line 128 by amount on line 130 & enter result here & on line 42, Form 2. This is the amount of your prorated tax			131.

2002 Individual Income Tax Worksheets

Attach This Form To Your Return



Worksheet IV - Pension and Annuity Exclusion

Column A

Column B

Note: Short Form filers use column A only.

1. Enter your federal adjusted gross income from line 20 of Form 2 or line 13 of Form 2S. 1. _____
2. Phase-out limitation. 2. 30,000 30,000
3. If line 1 is smaller than line 2, enter on Form 2 line 29: the smaller of a) pension and annuity income or b) \$3,600 for each person who has pension and annuity income. Stop Here, you do not need to complete the remainder of this worksheet. If line 1 is larger than line 2, subtract line 2 from line 1 and enter the result. 3. _____
4. Fill Out Only One.
If your filing status is:
 - a. Single or Joint and only one has pension and annuity income; enter your taxable pension and annuity income or \$3,600, whichever is smaller. 4a. _____
 - b. Married Filing Separately; enter 1) each spouse's taxable pension and annuity income, or 2) \$3,600 in columns A and B whichever is smaller. 4b. _____
 - c. Joint and both spouses have pension and annuity incomes: 1st, enter each spouse's taxable pension and annuity income or \$3,600, whichever is smaller, on the following lines: His _____ Hers _____; 2nd, enter the total of the two lines. 4c. _____
5. Double the amount on line 3 and enter the result. 5. _____
6. Pension and annuity exclusion. Subtract line 5 from line 4a, 4b or 4c, whichever applies to you. If the result is zero or negative, you are not eligible for an exclusion. If the number is positive, this is your exclusion. Transfer this number to line 29 on Form 2. 6. _____

Worksheet V - Standard Deduction

Column A

Column B

Note: Short Form filers use column A only.

1. Enter amount from line 37 of Form 2. (Line 21 of Form 2S) 1. 17,509 10,163
2. Enter 20% (.20) of line 1. 2. 3,502 2,033
3. Enter the amount from below that corresponds to your filing status:

Single or separate (filing status 1,3,4 or 5): \$3,260

Joint or Head of Household (filing status 2 or 6): \$6,520
3. 3,260 3,260
4. Enter the amount from line 2 or line 3, whichever is smaller. 4. 3,260 2,033
5. Enter the amount from below that corresponds to your filing status:

Single or separate (filing status 1,3,4 or 5): \$1,450

Joint or Head of Household (filing status 2 or 6): \$2,900
5. 1,450 1,450
6. Enter the amount from line 4 or line 5, whichever is larger. This is your standard deduction. Transfer this amount to line 38, Form 2. (line 22, Form 2S) 6. 3,260 2,033

If Taxable Income is:

Tax Table

If Taxable Income is:

Over	But not over	Multiply by	and Subtract = Tax
\$ 0	\$ 2,200	X 2 %	\$ 0
\$ 2,200	\$ 4,400	X 3 %	\$ 22
\$ 4,400	\$ 8,700	X 4 %	\$ 66
\$ 8,700	\$13,100	X 5 %	\$ 153
\$13,100	\$17,400	X 6 %	\$ 284

Over	But not over	Multiply by	and Subtract = Tax
\$17,400	\$21,800	X 7 %	\$ 458
\$21,800	\$30,500	X 8 %	\$ 676
\$30,500	\$43,500	X 9 %	\$ 981
\$43,500	\$76,200	X 10 %	\$ 1,416
\$76,200		X 11 %	\$ 2,178

Example = taxable income \$2,400 x 3% (.03) = \$72 subtract \$22 = \$50 tax



College Contribution Credit

15-30-163, MCA

Use this form when filing individual income tax

Name Tonto Sr., Test L Social Security Number 400 00 6809

General Instructions

➤ **Who may claim this credit**

An individual, partnership or small business corporation who makes charitable contributions during the year to any of the general endowment funds of the Montana University System, foundations or to a general endowment fund of a private Montana college or its foundation.

Deductible contributions may also be claimed as an itemized deduction for individuals.

Contributions made by a small business corporation or partnership qualify for the credit. The credit is attributed to the shareholders or partners using the same proportion used to report income or loss for Montana tax purposes.

➤ **Definitions**

"Foundation" means a nonprofit organization created exclusively for the benefit of any unit of the Montana University System, or a Montana private college and is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code.

"Montana private college" means a nonprofit private educational institution:

- a. Whose main campus and primary operations are within the state;
- b. Offering baccalaureate degree level education and is accredited for that purpose by a national or regional accrediting agency recognized by the Board of Regents of Higher Education

➤ **Special Instructions**

The credit may not exceed either the individual's income tax liability or \$500, whichever is less. Unused credit may not be carried back or carried forward and must be applied in the year the donation is made.

Donation(s) made to University of Montana

1. Total amount of donation(s) \$ 200

2. Allowable credit - 10% of line 1
(Credit not to exceed \$500) \$ 20

3. Enter amount from line 2 above on Form 2A, Schedule II.

4. If amount on line 1 includes a donation made by a small business corporation or partnership, list business name, ID# and total amount donated on back of this form.

Questions? Please call (406) 444-6900 or TDD (406) 444-2830 for hearing impaired. 

Attach this form to your return



Elderly Care Credit

15-30-128, MCA

MONTANA
ECC
Rev. 8-02

Tonto Sr., Test L
Name as shown on Form 2
Tonto, Silver
Social Security Number
400 00 6810
Name of elderly family member
110 76 North LN Great Falls MT Social Security Number
59405
Address of elderly family member City State Zip+4

Part I - Eligibility		
If the answer to any of the questions below is <u>no</u> , you are not eligible for the credit. Do not complete this form.	Yes	No
Is the elderly person related to you by blood or by marriage?	x	
Is the elderly person at least 65 years old <u>or</u> has been determined disabled for Social Security purposes?	x	
Does the elderly person have gross income of \$15,000 or less? In the case of married individuals, is their combined gross income \$30,000 or less? See instructions	x	
Is your Montana adjusted gross income from Form 2 less than \$55,000 if you are filing joint or single? If you are filing married separate, is your Montana adjusted gross income less than \$27,500?	x	

Part II - Computation of Allowable Credit

1. Enter amount of qualified elderly care expenses paid during the tax year.
(see instructions on the back of this form) 1. 8,000
2. Enter your Montana adjusted gross income from Form 2. 2. 17,509
3. Enter the multiplier figure for your current filing status from table on reverse side. 3. .15
4. Multiply line 1 times line 3. Enter result. 4. 1,200
5. Reduction based on your income. Enter \$50,000 if single or married filing joint. Enter \$25,000 if married filing separate. 5. 25,000
6. Subtract line 5 from line 2. Enter result. If line 2 is less than line 5, enter zero. 6. 0
7. Subtract line 6 from line 4. Enter result. (If zero or less, you are not eligible for the credit) 7. 1,200
8. If single or filing joint, enter the smaller of \$5,000 or the amount on line 7. If you are married and filing separate, enter the smaller of \$2,500 or the amount on line 7. This is your allowable credit. Enter this figure on Form 2A, Schedule II. 8. 1,200

Individuals who are married filing separate must file a separate schedule for each spouse.
No carryback or carryforward of the credit is allowed.

☐ Check box if another family member is also claiming the credit. (Please provide names on an attached sheet)



Alternative Energy Systems Credit

15-32-115 and 15-32-201, MCA
Instructions on back

Name Tonto Sr., Test L Social Security Number 400 00 6809
Address of installation (if not the same as on Form 2) _____

Geothermal Energy System

15-32-115, MCA

(For a system installed prior to January 1, 2002, see instructions for credit limitations and carryover provisions)

Date installation was completed in your home October, 2001

Description of installation (brand and model) Keep warm 2 hot 4 me

- | | | | |
|----|---|----|--------------|
| 1. | Cost of system including installation..... | 1. | <u>4,500</u> |
| 2. | Amount of grants received..... | 2. | <u>0</u> |
| 3. | Subtract line 2 from line 1..... | 3. | <u>4,500</u> |
| 4. | Enter the smaller of line 3 or \$1,500 | | |
| | Enter this amount on Form 2A, Schedule II, (limited to your tax liability)..... | 4. | <u>592</u> |
| 5. | Total credit claimed in prior years..... | 5. | <u>0</u> |

Excess credit may be carried forward 7 years

Alternative Energy System

(Using a Recognized Nonfossil Form of Energy Generation)

15-32-201(1), MCA

Date installation was completed in your home July, 2001

Description of installation (type; wind, solar energy, etc) Solar energy

- | | | | |
|----|--|----|--------------|
| 6. | Cost of system including installation..... | 6. | <u>1,300</u> |
| 7. | Amount of grants received..... | 7. | <u>0</u> |
| 8. | Subtract line 7 from line 6..... | 8. | <u>1,300</u> |
| 9. | Enter the smaller of line 8 or \$500 | | |
| | Enter the amount on Form 2A, Schedule II, (limited to your tax liability)..... | 9. | <u>500</u> |

Excess credit may be carried forward 4 years

Alternative Energy System

(Low Emission Wood or Biomass Combustion Device)

15-32-201(2), MCA

Date installation was completed in your home January, 2001

Description of installation (type, brand & model) Low Emission wood - burns hot 1138

- | | | | |
|-----|---|-----|--------------|
| 10. | Cost of system including installation..... | 10. | <u>1,350</u> |
| 11. | Enter the smaller of line 10 or \$500 | | |
| | Enter this amount on Form 2A, Schedule II, (limited to your tax liability)..... | 11. | <u>500</u> |

Excess credit may be carried forward 4 years

If you are claiming more than one alternative energy systems credit, enter the total of lines 4, 9 and 11 on Form 2A, Schedule II. (limited to your tax liability)



Energy Conservation Installations Credit

15-32-109, MCA
Instructions on back

Name Tonto Sr., Test L Social Security Number 400 00 6809

Address of installation (if not the same as on Form 2) _____

Was the installation made in the process of constructing a building? Yes ☐ No ☒

If "yes" the cost of the capital investment is the cost expended for energy conservation purposes over and above the established standards for new construction.

Enter your installation cost below.

Insulation \$ 200

Windows \$ 1,100

Doors \$ 300

Other (Specify) _____ \$ _____

_____ \$ _____

Total (Transfer to Line 1) \$ 1,600

Heating Systems \$ 2,300

Domestic Hot Water
Heating Systems \$ _____

Cooling Systems \$ _____

Total (Transfer to Line 4) \$ 2,300

- | | | | |
|---|---|----|--------------|
| 1. | Amount invested in the physical attributes of a building..... | 1. | <u>1,600</u> |
| 2. | Enter 25% (.25) of line 1..... | 2. | <u>400</u> |
| 3. | Enter the amount of line 2 or \$500, whichever is smaller..... | 3. | <u>400</u> |
| | | | |
| 4. | Amount invested in a water, heating or cooling system..... | 4. | <u>2,300</u> |
| 5. | Enter 25% (.25) of line 4..... | 5. | <u>575</u> |
| 6. | Enter the amount of line 5 or \$500, whichever is smaller..... | 6. | <u>500</u> |
| | | | |
| 7. | Total of lines 3 and 6 but not more than \$500..... | 7. | <u>500</u> |
| 8. | Enter the smaller of Line 7 or your tax liability (Form 2, Line 42) | 8. | <u>472</u> |
| Enter this amount on Form 2A, Schedule II. | | | |
| 9. | Carryover amount (Subtract line 8 from line 7)..... | 9. | <u>28</u> |
| (Carryover this amount to the next succeeding tax year) | | | |



Alternative Fuel Credit

15-30-164, MCA

MONTANA
AFCR
Rev. 10-02

Name _____ Social Security Number _____
FEIN _____

A credit is allowed to an individual, a corporation, a partnership, or a small business corporation for equipment and labor costs incurred during the tax year to convert a motor vehicle licensed in Montana to operate on alternative fuel.

Alternative fuels are defined as natural gas, liquefied petroleum gas, liquefied natural gas, hydrogen, electricity or any other fuel if at least 85% (.85) of the fuel is methanol, ethanol or other alcohol, ether, or any combination of these.

This credit cannot exceed the taxpayer's income tax liability and it cannot be carried back or carried forward. Alternative Fuel credits earned by partnerships and small business corporations must be allocated to the partners or shareholders using the same proportion used to allocate income or loss from the partnership or small business corporation.

Complete this form to calculate your credit. You must complete a separate form for each vehicle converted.

Year and Make of Vehicle 1964 Form 2 ton pickup

Date Conversion Completed 2/20/01

Gross Vehicle Weight 2000 lbs.

Alternative Fuel Type Natural Gas

1. Cost of Conversion..... 1. 5,000

2. Enter 50% (.50) of line 1..... 2. 2,500

3. a. If gross vehicle weight is 10,000 pounds or less, enter \$500.

b. If gross vehicle weight is more than 10,000 pounds, enter \$1,000..... 3. 500

4. Enter the smaller of line 2 or line 3. This is your allowable credit for this vehicle..... 4. 500

5. Add the amounts on line 4 from each AFCR Form. This is your allowable credit .

Enter this amount on Form 2A, Schedule II for individuals

or Form CLT-4, Schedule C for Corporations..... 5. 500

Questions? Please call (406) 444-6900 or TDD (406) 444-2830 for hearing impaired. ☎

Attach this form to your return